

## APPLYING FOR AN INCENTIVE

### How do I apply for an incentive?

You must contact the office 800-453-8824 to receive a username and password in order to complete an electronic application. The application will be opened in the name of your Single Purpose Entity (SPE) for the production.

### When should I apply for an incentive?

Application deadlines are on the 10<sup>th</sup> of every month and decisions are made at the GOED board meeting on the second Thursday of every month. You can see a schedule [here](#).

Productions must be fully financed and apply BEFORE principal photography begins and no earlier than 90 days prior to the start of the production.

### What type of productions can apply?

The following production types that spend at least \$500,000 in Utah qualify for the Utah Film Incentive:

- Feature films and documentaries made for any commercial platform
- Episodic pilots, series or episodes
- Short films & music videos
- Reality television

### What type of productions do NOT qualify?

The following production types do NOT qualify for the Utah Film Incentive:

- News shows
- Commercials
- Live broadcasts
- Sporting events
- Programs that solicit funds
- Digital media and gaming products
- Productions that have already started or completed principal photography in the state

### What kind of expenses qualify for the incentive?

In general, any direct production expenditures made in Utah that are subject to Utah state taxes qualify. Examples are Utah goods & services purchased through a business registered in Utah, Utah resident wages & taxes, nonresident per-diems & income tax. For more details please review the [Agreed Upon Procedures](#).

### Do only Utah based production companies qualify?

No, you do not have to be a Utah based production company to qualify.

### How do I qualify for the 25% incentive?

A 25% incentive may be awarded, if your production:

- Spends at least \$1 million in Utah AND does one of the following:
  - o Hires 75% Utah residents for cast & crew (excluding extras and five principal cast members)
  - OR
  - o Locates at least 75% of principal photography days in rural Utah (outside of Salt Lake, Utah, Davis and Weber counties)

### What is required for the application?

The following information is required for the Utah Film Incentive application:

- Script or treatment
- Complete line item budget with expected Utah qualified spend denoted
- Projected production totals including dates, cast and crew hires and wages
- Proof of Financing in one of the following ways:
  - Completion bond
  - SAG bond
  - Bank statement that covers the budgeted amount
  - In-studio financing letter or agreement

#### **What is the difference between the tax credit and cash rebate program?**

A cash rebate is a check issued directly to the production company that was approved for the film incentive. A tax credit is a certificate issued to the production company to be utilized on a Utah tax return.

#### **What factors contribute to a project's approval?**

The Utah Film Incentive Program is not administered on a first-come, first-served basis. The Utah Film Commission and Governor's Office of Economic Development Board may consider the relative merit of applications, and the need to reserve its allocations for future applications. Factors include:

- Number of anticipated jobs in Utah
- Number of production days in Utah
- Local cast and crew wages
- Ability to highlight Utah as a tourist destination
- The extent that the project reflects positively on the state of Utah
- Other economic factors that may contribute to the state of Utah

To read the administrative rules of this program click [here](#).

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## **PRODUCTION IN UTAH**

#### **Does Utah have a Sales and Use Tax exemption for productions?**

Yes. The Sales and Use Tax Exemption allows film, television and video productions to take a sales tax exemption at the point of sale on machinery and equipment. The exemption does not apply for still photography. Download the tax exemption certificate [TC-721](#) from the Utah State Tax Commission.

#### **Is there an available lodging exemption?**

Yes. Utah offers a Transient Room Tax (TRT) Exemption. Accommodation charges for stays of 30 consecutive days or longer are exempt from sales and use tax and all sales-related taxes. Please review [Publication 56](#) from the Utah State Tax Commission.

The [Utah Valley Film Commission](#) offers its own hotel room incentive to qualified applicants who utilize Utah Valley hotels.

#### **Who is considered a Utah resident?**

["Utah Resident"](#) means that the individual files a Utah Residential tax return.

#### **What is considered rural Utah?**

Rural Utah is any county except Davis, Salt Lake, Utah and Weber.